

**Georgia Chamber of Commerce**  
**To U.S. Senate Finance Committee Tax Reform Working Group**

I write to you today on behalf of the Georgia Chamber of Commerce, the largest business organization in the state of Georgia. We proudly represent over 30,000 companies in a broad cross-section of more than 500 industries and are honored to be able to report that the work of our members impacts businesses across the entire country.

While we have made great strides in coming back from the 2009 economic crunch, Georgia businesses still have a long way to go to reach our full potential. The only way we can do that is if our business owners – the state’s job creators and tax revenue generators – are allowed to spend more time and money building their businesses and creating more jobs, sustainable opportunities and a stronger tax base.

With tax season upon us, we are reminded once again of the burden our complex tax system really is. As U.S. Representative Paul Ryan pointed out, “Over the past decade, more than 4,400 changes have been made to the tax code, which averages to more than one per day.” How could anyone possibly keep up, let alone keep up and run a business at the same time?

This complexity forces businesses to spend way too much time and money hiring experts, understanding the intricacies of the burgeoning regulations, and defending their interpretations of the unclear, voluminous tax laws. That is money that would be better spent expanding their businesses.

The Georgia Chamber of Commerce recognizes the impact of global competition on businesses and supports tax proposals that encourage job creation and retention in Georgia. We recognize that businesses are the key to jobs, economic development and an improved quality of life for all Georgians. We also recognize that business investment decisions are seldom made in a vacuum, but are decided based on a number of economic and quality-of-life variables.

The Chamber supports ongoing examination of the current tax base, tax rates and compliance requirements to ensure a business environment that is fair and competitive.

As Congress contemplates tax reform, the Chamber supports changes to tax policy that provide a sustainable, predictable and competitively neutral revenue system (one that does not unfairly single out specific industries or products), are balanced and draw revenue from a broad base without relying disproportionately on business revenues and reduces income tax rates to the extent of fiscal responsibility. We also urge Congress to avoid the negative impact of taxing business inputs or business-to-business purchases and the negative economic impacts of double taxation. Any changes to our current tax structure should be carefully considered by including dynamic economic modeling when analyzing the impact of proposed tax changes.

Our members stand ready to reach their full potential and work towards restoring the dignity of a job to all who are willing and able to take one, but they can’t do it without the right business climate. We need your help in creating a business climate that allows businesses to compete in the global market place and empowers employers to invest in growth. The business community and the American economy has waited long enough, we urge you to make tax reform a priority this year.

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